



## ANALYSIS OF THE FINANCIAL STATE OF TRANSPORT ENTERPRISES

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### Abstract:

The relevance of the study is determined by the important role of the analysis of the financial situation of the enterprise in its effective management, provision of growth reserves and elimination of problem areas that can lead to the regression of the main financial indicators and possible bankruptcy.

**Keywords:** profit, profitability, transport, gross profit, net profit.

### 1. Introduction

The relevance of the research is determined by the high role of the financial situation and its analysis in ensuring the effective operation of the organization, planning the future development of the company, monitoring alarm signals, signs of a decrease in efficiency and providing reserves for financial growth. The goal is to analyze the financial situation of JSC “Yo‘lovchi vagonlarini ta‘mirlash va qurish zavodi”.

### 2. Analysis and Methods

Coefficient, vertical and horizontal analysis, as well as general methods of data analysis, synthesis, grouping and summarization. The analytical base is represented by data for the years 2019-2021. The analysis of the financial situation is of great importance for the enterprise, because only with its help it is possible to assess the achievement of the specified results, the main strategic and tactical indicators, measure and evaluate the past and present state of the company. Growth dynamics and formation of financial plans for the future. The value of the company's shares, conditions for attracting debt funds, etc. depend on the results of the analysis of the financial situation of the joint-stock company.

The financial condition of the enterprise is closely related to its financial and economic activity and is determined by its main indicators and results. Financial activity is the





activity of economic entities aimed at performing their main functions and using financial resources for these purposes.

The category of financial condition is usually understood as a set of indicators reflecting the scope and efficiency of the use of financial resources by the enterprise. It serves as the main indicator of the overall efficiency of the organization, which is evaluated not only by employees, but also by other interested parties (partners, investors, the state, etc.). The system of indicators describing the financial situation covers the availability and use of financial resources, allows to assess its solvency and creditworthiness, the fulfillment of obligations to creditors, investors and the state. The financial condition of the organization includes various aspects: movement of inventories, labor resources, use of funds, etc. Thus, the financial condition is the payment of taxes, distribution of profits, use of property, dividend policy, reputation of the company, etc. is a versatile category reflecting credit and financial relations with other market participants. To evaluate the financial situation, the enterprise uses its report, as well as statistical data and other financial documents.

Special attention is paid to financial stability in the management of the company's financial situation, bringing all its indicators to target values, as a guarantee of avoiding bankruptcy when there are unfavorable options for the development of the external environment. Therefore, financial management is very important for the company, its partners and competitors, customers and the state. It is very important to observe the causes and sources of negative changes in order to predict the future situation. This will help to develop the necessary measures to eliminate problem areas in the company's activity and prevent bankruptcy.

Many researchers emphasize the importance of managing finances in both the short and long term. To manage the financial situation in the short term, liquidity and solvency indicators are used as indicators of the organization's ability to pay short-term debts. In the long-term perspective, the structure of financing sources (capital structure) is important, which primarily describes the company's dependence on creditors and investors. In managing the company's financial situation, that is, bringing all its indicators to target values, there are unfavorable options for developing the external environment. special attention is paid to financial stability as a guarantee of avoiding bankruptcy. Therefore, financial management is very important for the company, its partners and competitors, customers and the state. It is very important to observe the causes and sources of negative changes in order to predict the future situation. This will help to develop the necessary measures to eliminate problem areas in the company's activity and prevent bankruptcy.





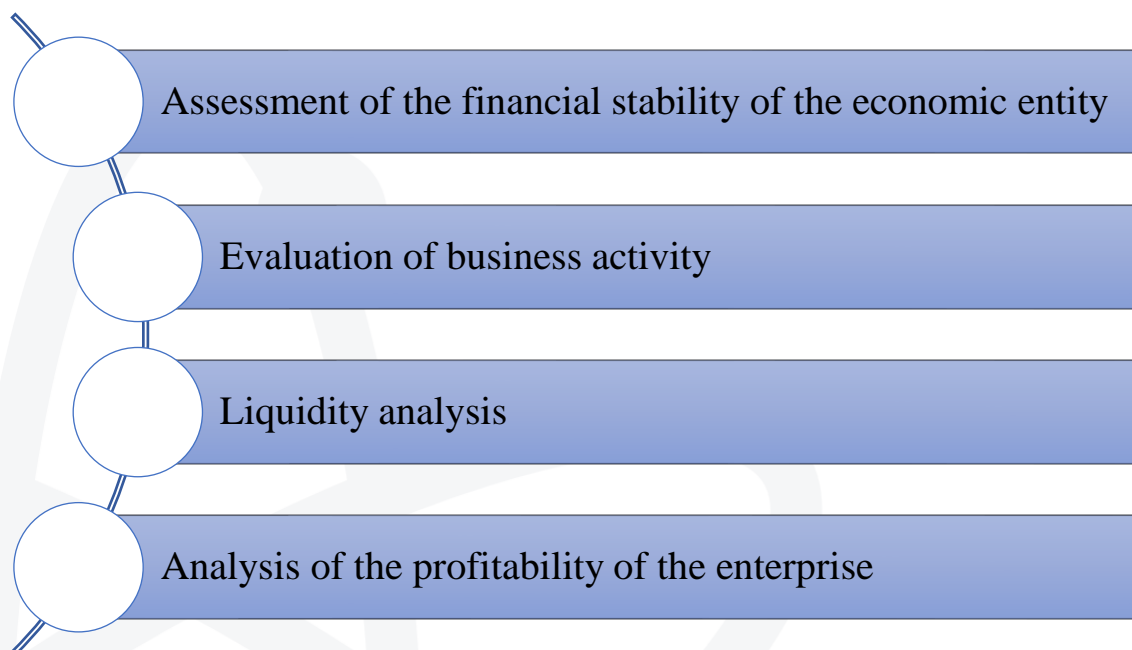
When assessing the financial condition of the enterprise, it is appropriate to base it on the characteristics of financial management.

The main indicators of financial management efficiency are as follows:

- providing the enterprise with standardized reserves;
- providing the organization with its working capital;
- efficiency of use of credit funds, their provision;
- financial stability and solvency of the organization.

By studying the factors that determine the financial situation, it is possible to determine growth reserves in various aspects of the enterprise's activity. In order to monitor the financial situation and control, it is monitored, its dynamics and main trends are determined, the main factors of growth or decline are identified, and a forecast of future changes is made.

The main sections of the analysis to manage the financial situation of the enterprise:



### 3. Result

The research was carried out on the example of “Toshkent yo‘lovchi vagonlarni qurish va ta‘mirlash zavodi” JSC. “Toshkent yo‘lovchi vagonlarni qurish va ta‘mirlash zavodi” JSC was built on June 16, 1996, based on the agreement signed by the Oceania Ecosystem Servise Forum Foundation of Japan and the Government of Uzbekistan. In 2001, “Toshkent passajir vagonlarini ta‘mirlash zavodi” began to operate as a state unitary enterprise, in 2009 it was transformed into JSC «Toshkent yo‘lovchi vagonlarni qurish va ta‘mirlash zavodi»

The main goal of JSC “Toshkent yo‘lovchi vagonlarni qurish va ta‘mirlash zavodi” is to obtain income and improve the material condition, social and household conditions



of the members of the labor team, and the development of the economy of the Republic of Uzbekistan.

In order to achieve the goal of its activity, the enterprise performs the following:

- capital, capital-restoration and depositions repair of wagons, assembly of new passenger wagons and metropolitan wagons;
- production and sale of passenger wagons;
- production and sale of carriages of passenger wagons;
- production of spare parts and consumer goods;
- production and repair of spare parts for trams and trolleybuses;
- provides services such as providing household, communal, transport and trade services to the population and enterprises.

The main activities of JSC “Toshkent yo‘lovchi vagonlarni qurish va ta‘mirlash zavodi” are as follows:

- construction of passenger wagons ;
- depo and capital repair, capital-recovery extending service life and other types of passenger wagon repairs;
- other services such as production of spare parts for wagons;
- the main purpose of analyzing the financial condition of the enterprise is;
- study the financial situation of the enterprise in every way and make a clear and objective assessment of its situation;
- checking the location of funds and resources, determining whether they are used in the right direction;
- determination of compliance with financial discipline and assessment of solvency;
- evaluating the use of working capital and making proposals for improving the company's financial situation, etc;
- financial stability and solvency indicators are used in the analysis of the company's financial situation.

Table 1 Absolute liquidity

Indicators	2019	2020	2021
Working capital (PM + QQ)	33 302 637,00	12 692 524,00	34 963 230,00
Short-term liabilities	68 645 917,00	48 857 782,00	89 624 826,00
<b>The result</b>	<b>0.48</b>	<b>0.26</b>	<b>0.39</b>

\* **indicators of financial results of the source company for 2019-2021**



In this table, the 3-year report of the "TYVQTZ" enterprise, that is, the absolute liquidity indicators for the years 2019-2021, is highlighted. Compared to 2021, the indicator of working capital in 2019 was 95%, and in 2020, this indicator was 36%. In the same way, short-term liabilities amounted to 76.5% in 2019 and 54.5% in 2020. Certain factors caused the decrease of these indicators.

Enterprises carry out many types of economic relations, including the purchase of raw materials and calculations related to the sale of finished products. He also deals with the state budget, finance, banking, insurance and creditors. It is very important to pay them within the specified period, to observe the discipline of the financial order.

Solvency is defined as determination of sufficient or insufficient funds needed to fulfill payment obligations. In the conditions of the market economy, it is important for enterprises to have the ability to pay, and this determines their ability to repay the necessary debts on time.

The balance sheet of the enterprise is based on the information and the state of solvency is calculated. For this purpose, it is possible to compare the company's debt obligations with the funds necessary for payment.

Payment funds include cash, the value of shipped goods and products (the money has not yet arrived), receivables from sales, etc. Also, short-term loans can be a source of temporary payment obligations. Funds received from the sale of securities, shares, bonds and income from participation in additional enterprises should also be a source of payment obligations. Payment obligations include debts to suppliers and contractors, budget and insurance, wages to various creditors and other types of debts. In order to determine the company's solvency on a certain day, the funds are compared with the payment obligations of the same period.

In the analysis of the company's solvency, indicators of short-term solvency and long-term solvency are studied. Accordingly, short-term solvency is determined as follows:

Cash + Short term. securities

Creditor debts due for repayment

Long-term solvency:

$$\frac{\text{Current assets}}{\text{Obligations}} = \frac{166\ 342}{75\ 131} = 2.2$$

So, the company has high solvency. This is a positive situation for the enterprise. Some other indicators can be studied in the analysis of solvency. For example, the ratio of total funds to liabilities or the solvency ratio, which is calculated in the following order:







### Cash + securities

#### Short-term payment obligations

The results of all performed account books are shown in Table 2.

Table 2

#### Analysis of the company's solvency

Funds for payment	Line number	By the end of the year	Payment debts	Line number	By the end of the year
1. Funds (in millions of soums)	320	34963	1. Loans to MYB	610	29675
2. Currency funds	350	18435	2. Budget debts	680	1256
3. Short-term investments	370	-	3. Debts for the payment of fees to Menhat	720	4166
4. Debtor	220	29356	4. Bills received from buyers and customers	670	35587
5. Finished product	170	-	5. Short-term loans and debts	730	4939
			6. Other debts and loans	-	-
Funds for total payment	-	82754	Total payment debts	-	75623
A lot of debt repayment obligations	-	-	A large number of payment funds	-	7131
Balance		82754	Balance		82754

According to the information, the total funds that can be used for payment in the enterprise are 82 mln. It was 754 thousand soums. Obligations to be returned are 75 mln. It was 623 thousand soums. The surplus of funds in the enterprise is 7 mln. It was 131 thousand soums. The company has no debt payment obligations in the reporting year.

#### **4. The Conclusion**

Today, great progress and changes are being made in railway transport. As a result, railway transport, which is the lifeblood of the economy in the Republic, will further develop and strengthen its position in the increasingly competitive environment.

Based on the 3 year data of the enterprise, a positive result was obtained when the indicators describing its financial status were analyzed. The financial stability of the enterprise is related to the correct formation of the profit received during its activity, because the profit of the enterprise is from the financial support of the employees, the payment of dividends, the expansion of production activities, and the achievements of science and technology in production. and the introduction of innovative technologies is the main material source.





In accounting, the result of such activity is determined by calculating all profits and losses during the reporting period. Financial results can be positive or negative. In a positive financial result, the income is higher than the cost incurred and it is recognized as a profit.

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